

Service Date: October 13, 2006

DEPARTMENT OF PUBLIC SERVICE REGULATION
BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MONTANA

* * * * *

IN THE MATTER OF ENERGY WEST)	UTILITY DIVISION
MONTANA, Application for Approval of)	
Changes to the Universal Systems Benefits)	DOCKET NO. D2005.12.177
Program and Low-Income Discount and)	
Distribution of a No Interest Program Accrual)	ORDER NO. 6719b

FINAL ORDER

INTRODUCTION

1. On December 22, 2005, Energy West Montana (EWM) filed an application for approval to modify its natural gas universal system benefits programs and charges (USB/USBC). EWM proposed three USB-related changes. First, it proposed an increase in the low-income rate discount. Second, it requested authority to adjust program funding levels without specific Commission approval. Third, it proposed allocating a \$500,000 revenue over-collection associated with its No Interest Loan Program (NIP) to Energy Share to assist low-income customers in the 2005/2006 heating season. The company also asked to defer its annual monthly gas cost true-up until the end of the 2005/2006 heating season and establish a new tracking period ending March 30 of each year, with filings due June 1 of each year. EWM requested interim approval of its application so the NIP over-collection could be used in the 2005/2006 heating season.

2. On February 1, 2006, the Commission issued a Notice of Application and Intervention Deadline establishing February 21, 2006 as the deadline for petitions to intervene.

3. At a noticed and open work session on February 23, 2006, the Commission decided to bifurcate the application into two proceedings, one addressing USB issues, the other tracker-related issues. This docket pertains to USB matters. The Commission approved EWM's requests to defer filing its 2005 annual gas cost true-up until the end of the 2005/2006 heating season stating that the filing would be assigned a docket number at the time of filing. *See* March 13, 2006 Notice of Commission Action on Monthly-Tracker Motion. The Commission expanded

the scope of this proceeding (D2005.12.177) to include a comprehensive review of all USB programs. *See* March 13, 2006 Notice of Commission Action on Scope of Docket. The Commission denied EWM's request for interim approval to distribute \$500,000 in NIP over-collection to Energy Share finding, instead, that a \$50,000 contribution for the 2005/2006 heating season would be reasonable.

4. On February 24, 2006, the Commission granted petitions to intervene from Energy Share and Montana Consumer Counsel (MCC).

5. On March 13, 2006, the Commission issued Interim Order 6719 describing its decisions from the February 23, 2006 work session. The Commission recognized that parties had likely not had a reasonable opportunity to comment on EWM's proposals. The Commission also noted that in a recent NorthWestern Energy docket, parties objected to a Commission decision to direct a one-time emergency distribution of \$150,000 to Energy Share under similar circumstances. *See* Docket No. D2004.7.99 and D2004.12.192, Notice of Commission Action, February 17, 2005. While respecting procedural steps that provide parties a full opportunity to comment or present evidence and legal argument prior to Commission action, the Commission stated that prevailing circumstances regarding natural gas prices represented an emergency and justified an emergency response.

6. On May 25, 2006, Energy Share and MCC each submitted pre-filed testimony.

7. On June 5, 2006, MCC filed a Motion for Temporary Suspension of Procedural Schedule. MCC stated that the purpose of the suspension would be to "permit EWM, the intervenors and Commission staff to enter into discussions about EWM's low-income and USB programs to address questions raised by the application regarding these programs." According to MCC, EWM and Energy Share supported the Motion, provided that discussions would permit resolution of the issues prior to the beginning of the next heating season.

8. At a noticed and open work session on June 13, 2006, the Commission granted MCC's motion for temporary suspension. On June 20, 2006, the Commission issued a Notice of Commission Action Granting Motion for Temporary Suspension of Procedures. The notice indicated that the procedural schedule would need to be reinstated within about 45 days in order to fully process the matter prior to the next heating season, if issues remained contested.

9. On August 31, 2006, EWM, MCC and Energy Share filed an executed stipulation and jointly requested that the Commission issue an order accepting the stipulation as a final

settlement of the issues in this proceeding. A full and complete copy of the stipulation is included in this order as Attachment A.

10. On September 11, 2006, the Commission issued a notice of opportunity for hearing on the stipulation. The Commission set September 28, 2006 as the deadline for submitting requests for a public hearing. No requests for a hearing were received. In its September 11 notice the Commission stated that if no hearing is requested the PSC may issue a default order, consider the matter based on the stipulation, or conduct a hearing on its own motion.

PRE-FILED TESTIMONY

Energy West Montana

11. EWM's application contained pre-filed testimony from Jed Henthorne, General Manager-Administration for the Great Falls Division. Henthorne explained that the Commission set EWM's USB charge in 1998 based on 1.72% of the Company's annual, normalized revenue. *See* Docket D98.3.68, Order No. 6064b. Due to rising natural gas costs EWM's USB collections have fallen below the ordered 1.72% of annual, normalized revenue, but still exceed the minimum level required in the Commission's natural gas USB rule of 1.12%. *See* A.R.M. 38.5.7020. Henthorne said the USB charge established in Order 6064b was \$0.01055 per CCF (hundred cubic feet). Today, that rate produces \$518,576 in USB revenue per year, using normalized gas sales volumes. At December 1, 2005 gas costs, 1.72% of annual, normalized revenue would be \$709,278 and the minimum, 1.12%, would be \$461,656. Henthorne recommended limiting EWM's USB programs to 1.12% of revenue.

12. Exhibit EWM-1, attached to Henthorne's testimony, summarized the Company's existing and proposed USB programs and funding levels. Table 1 reproduces that information. Henthorne said NIP loans and furnace efficiency program costs are relatively stable and predictable, although the NIP program is currently over-funded. Henthorne proposed increasing the low-income rate discount to achieve the \$65,000 target previously established by the Commission. Henthorne said a rate discount at that level would offset slightly more than one-half the base rate. Finally, Henthorne proposed a one-time contribution to Energy Share of \$500,000 and annual contributions of \$200,000. He said if the Commission finds the USB funding percentage should remain 1.72% of annual revenue, the Energy Share contribution should increase to \$400,000 per year.

Table 1. EWM current and proposed USB program funding

Program	Current funding	Proposed funding
Furnace efficiency	\$38,340	\$38,340
Energy Share	\$16,712	\$197,108
Low-income rate discount	\$32,933	\$65,867
Gas Research Institute (GRI)	\$74,714	\$74,714
NIP Loans	\$355,877	\$142,547
Total	\$518,576	\$518,576

13. Henthorne recommended greater latitude for EWM to monitor USB program activity and adjust the amounts spent on various programs. Henthorne said EWM should have the kind of flexibility that would have allowed it to donate the \$500,000 accumulated NIP over-collection to Energy Share for use in the 2005/2006 heating season without explicit PSC approval. He said if EWM's proposal in this docket were in place, the Company would already have made the contribution. Henthorne asserted that this flexibility would improve efficiency.

Montana Consumer Counsel

14. MCC economist, Larry Nordell, filed testimony in May 2006. Nordell said EWM's low-income rate discount structure is too complicated. EWM maintains four low-income subclasses with a series of rate discounts scaled according to income level. EWM also applies separate discounts to the customer charge and each distribution rate block. Nordell observed that EWM does not apply rate discounts to commodity charges.

15. Nordell found merit in scaling the rate discount according to income level, but expressed concern over the amount by which the discount declines as income approaches the poverty level. He recommended a discount structure that declines less steeply, or not at all. He also recommended simplifying the discount by computing it based on a customer's total bill.

16. Nordell questioned the degree to which EWM relies on Energy Share to carry out low-income programs. He also questioned the adequacy of Henthorne's proposed funding level for low-income rate discounts and weatherization services. He recommended more discussion and analysis of these issues and suggested that staff from EWM, MCC and the Commission work informally to review the programs and develop possible changes. He proposed a hiatus in the proceedings to accommodate this effort.

Energy Share of Montana

17. Gregg Groepper, Executive Director for Energy Share of Montana, testified that Energy Share worked closely with EWM regarding two proposals in this docket: the \$500,000 one-time contribution of NIP over-collection, and the on-going \$200,000 annual Energy Share contribution. Groepper explained four services Energy Share would provide to EWM using these funds. First, he said Energy Share would continue to operate EWM's long-standing furnace and water heater safety program. Energy Share coordinates this program with the state Low Income Energy Assistance Program (LIEAP) to fund repairs to or replacement of unsafe furnaces and water heaters discovered during LIEAP weatherization audits.

18. Second, he said Energy Share would provide customer-specific bill assistance, similar to what it provides through USB funds for other utilities. Energy Share would coordinate this program with LIEAP and use local volunteer committees to award energy assistance to families most in need of energy assistance.

19. Third, Groepper said LIEAP benefits are not sufficient to bring the energy burden (i.e., percentage of household income spent on energy) of low-income customers in line with non-low-income customers. So Energy Share would supplement LIEAP program benefits so that all LIEAP-qualified customers would receive some additional amount of assistance on a one-time, annual basis.

20. Fourth, he said Energy Share is considering a weatherization program to help address a backlog of over 2,000 EWM customers who qualify for weatherization services, but are currently on a waiting list. This program would also be coordinated with the local LIEAP weatherization provider and supplement the existing program.

21. Groepper said these four programs would be in addition to EWM's current unrestricted donation to Energy Share, which is currently \$12,000. He said Energy Share would not charge EWM an administrative overhead fee to manage the four programs; Energy Share's administrative costs are paid from unrestricted corporate donations. Groepper expected about \$6,000 of EWM's \$12,000 corporate donation would go toward administrative costs and the rest would go toward Energy Share's fuel fund for distribution statewide, based on poverty numbers.

22. Groepper also discussed data request PSC-009. He interpreted the request to suggest that a recipient of Energy Share assistance could receive more than his total natural gas bill,

when combined with LIEAP assistance. Groepper stated that this circumstance could not occur since Energy Share assistance is coordinated with the local LIEAP provider.

23. Groepper advocated coordinating low-income rate discounts with Energy Share assistance. He said rate discounts reduce the cost of energy for low-income families, but not to the point where a low-income family's energy burden is comparable to that of an average household. According to Groepper, poor families live paycheck-to-paycheck with little or no discretionary income, and, therefore, some form of emergency bill assistance must exist along with bill discounts. He said EWM has more than 2,000 LIEAP-qualified customers and a substantial number of customers living just above the poverty line. He said if 10% of the LIEAP customers faced a financial problem, like a sick child, car problems or job loss, the Energy Share bill assistance program would require \$65,000 annually to address the need. And, that would not include assistance to the near-poor, he said.

24. Groepper recommended that the Commission approve EWM's USB program funding proposals.

Stipulation

25. The stipulation would establish a USB charge to collect 1.25% of EWM's annual, normalized revenue. Normalized revenue would be calculated using sales volumes from the last approved general rate case and a 12-month projection of natural gas prices beginning each April 1. Although the Commission previously established a USB charge for EWM equal to 1.72% of revenue (*see* Order 6064b, Docket D98.3.68), the parties are sensitive to the cost of natural gas to all customers and agreed that USB programs would be adequately funded at the 1.25% level.

26. The parties agreed that the various USB-related surcharges in EWM's tariffs should be combined into a single surcharge. EWM would disburse the revenue collected by the USB charge according to a plan included in an annual USB report filed with the Commission. The parties also agreed that low-income weatherization should be a higher priority than funding the Gas Research Institute.

27. The stipulation would establish an average low-income discount of 20% on a total bill basis. EWM's four low-income sub-classes would remain and sub-class-specific discount percentages would apply. Low-income customers with the highest incomes (greater than 91% of poverty) would see a 16% bill discount and low-income customers with the lowest incomes (less

than 30% of poverty) would see a 28% bill discount. *See* Stipulation Schedule A, p. 2.

28. The parties agreed that the NIP over-collection should be used to help Energy Share implement low-income weatherization services. The over-collection would be disbursed to Energy Share as needed to supplement funding from on-going USB collections and insure adequate funding for the weatherization program, particularly in the first 12 months.

29. Table 2 summarizes the approximate funding level for various USB programs under the stipulation compared to current funding levels and the levels EWM proposed in its December 2005 application.

Table 2. Stipulated USB allocations

USB Program	Stipulation	Current	Application
NIP loan Program	\$117,298	\$355,877	\$142,547
Gas Research Institute	\$74,714	\$74,714	\$74,714
Energy Share furnace efficiency	\$38,340	\$38,340	\$38,340
20% low-income discount	\$125,031	\$32,933	\$65,867
Energy Share low-income weatherization (new)	\$115,312	\$0	\$0
Energy Share bill assistance	\$12,000	\$16,712	\$197,108
Total	\$482,695	\$518,576	\$518,576

COMMISSION DECISION

30. The stipulation submitted by the intervenors represents an improvement over the USB proposals in EWM's application. Use of surplus NIP funds to initiate a program to supplement state low-income weatherization services is reasonable and will help address long-term energy affordability problems for many low-income customers while improving efficiency within EWM's service territory. The restructured low-income discount would provide benefits to low-income customers comparable to those offered by other jurisdictional natural gas utilities. The annual USB plan to be filed with the Commission reasonably balances enhanced flexibility for EWM and proper Commission oversight. The Commission approves the stipulation between EWM, MCC and Energy Share.

CONCLUSIONS OF LAW

1. The PSC is the Montana administrative agency charged with regulating public utilities. § 69-1-102, MCA. EWM is a public utility in regard to EWM's provision of natural gas services to customers in Montana. § 69-3-101, MCA (meaning of "public utility").

2. EWM, as well as other Montana energy utilities, is required to have USB programs. See, e.g., § 69-3-1408, MCA. The PSC has authority to approve public utility USB programs. § 69-3-1408, MCA.

ORDER

1. EWM shall restructure its low-income rate discounts as provided in the *STIPULATION OF ENERGY WEST MONTANA, APPLICANT, THE MONTANA CONSUMER COUNSEL AND ENERGY SHARE MONTANA* (Stipulation), dated August 30, 2006 and included in this order as Attachment A.

2. EWM shall establish a universal system benefits charge (USBC) designed to collect 1.25% of the Company's annual normalized revenue, as defined in the Stipulation.


3. EWM shall establish a balancing account to track actual USBC collections and program expenditures and to permit annual adjustments to the USBC in order to insure annual funding for universal system benefits programs is sustained at 1.25% of annual normalized revenue.


4. EWM shall implement all other terms set forth in the Stipulation.

5. EWM shall file tariffs in compliance with this order.


DONE IN OPEN SESSION at Helena, Montana on the 12th day of October, 2006, by a vote of 5 to 0.

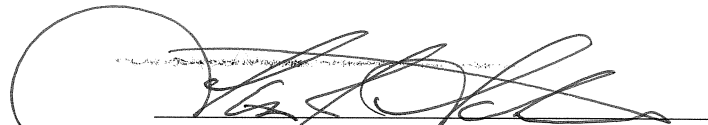
BY ORDER OF THE MONTANA PUBLIC SERVICE COMMISSION


GREG JERGESON, Chairman



BRAD MOLNAR, Vice Chairman


DOUG MOOD, Commissioner


ROBERT H. RANEY, Commissioner


THOMAS J. SCHNEIDER, Commissioner

ATTEST:


Connie Jones
Commission Secretary

(SEAL)

NOTE: Any interested party may request the Commission to reconsider this decision. A motion to reconsider must be filed within ten (10) days. See ARM 38.2.4806

DEPARTMENT OF PUBLIC SERVICE REGULATION
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IN THE MATTER OF ENERGY WEST)	UTILITY DIVISION
MONTANA, Application for Approval of)	
Changes to the Universal System Benefits)	DOCKET NO. D2005.12.177
Program and Low-Income Discount and)	
Distribution of No-Interest Program Accrual)	

STIPULATION OF ENERGY WEST MONTANA, APPLICANT,
THE MONTANA CONSUMER COUNSEL,
AND ENERGY SHARE MONTANA

The only parties to the above referenced matter are the applicant, Energy West Montana, the Montana Consumer Counsel, and Energy Share of Montana. These parties have participated in discussions regarding the Energy West Montana's Universal System Benefits Charge (USBC), its existing components and what if any changes could result in a more optimum use of the USBC collections. During those discussions it became apparent to the parties that substantial agreement existed regarding the issues, and the parties have, therefore, pursued discussions which have led to the agreement concerning the proper resolution of this matter as follows:

1. Energy West Montana (EWM or Company) is a division of Energy West Incorporated doing business in and around the City of Great Falls, Montana, in Cascade, Montana and in West Yellowstone, Montana. EWM initiated a "No Interest Loan Program" (NIP) in the 1980s in an effort to assist its customers with weatherization and conservation related expenditures. The NIP was paid for with a surcharge on all customers. The surcharge has been adjusted up and down over the years to attempt to eliminate positive or negative balances in its NIP balancing account. In the early 1990s the Company proposed an additional surcharge to assist customers in replacing or repairing unsafe furnaces. This program was funded and accounted for in a similar fashion to the NIP surcharge. In 1997 in Order No. 5933(b), the Montana Public Service Commission (Commission) authorized the Company to institute a low income discount to assist low income customers in the payment of their energy bills. The Company was a founding participant in Energy Share Montana and has annually contributed a portion of its revenue to Energy Share to assist in providing bill assistance to low income customers. Finally, Energy West has for many years contributed, through yet another surcharge, in the Gas Research Institute, which provides basic research into improving the efficiency of end use products being used in the Natural Gas Industry. In Docket No. 98.3.68, the Commission recognized the EWM programs


as meeting the statutory obligation the Company was placed under by the 1997 legislature (MCA 69-3-1402(12)).

2. The Montana Consumer Counsel (MCC) is an agency of the State of Montana, established by the 1972 Montana Constitution to represent the interests of the utility consuming public. The Commission granted MCC intervener status in this docket.
3. Energy Share is a non-profit Corporation that has been established to assist low income utility customers to pay for the costs of their basic energy related necessities. Energy Share has also been granted intervener status in this docket.
4. The parties hereby agree:
 - a. That a rate of 1.25% of revenue will adequately fund the programs identified below. In Order No. 6064(b), Docket No. D98.3.68, the Commission ordered EWM to collect 1.72% of its total revenue to support these five components of USBC. The parties to this stipulation are sensitive to the costs of natural gas to all of the customers of EWM, low income as well as the rest of its customer base, and believe that EWM can adequately fund the programs forming the components of its USBC while lowering the rate from the previously ordered rate of 1.72% to 1.25%.
 - b. That EWM's surcharges should be combined into a single surcharge. The Company will disburse the revenues collected under that surcharge in a manner designed to approximate the allocations contained in a plan contained in its annual USBC report to the Commission. The purpose of the plan will be to identify the optimum use of the USBC funds expected to be collected under the surcharge on an annual basis. It is the intention of the parties to this stipulation that weatherization is a higher priority than funding of Gas Research Institute. The Company will periodically communicate information respecting collections and other issues as they arise to the parties to this stipulation in an effort to maintain a collaborative process regarding the allocation of USBC funds.
 - c. That EMW should track its surcharge collections in a balancing account permitting EWM to pay out to USBC programs the collections received from the applicable surcharge percentage each year. The surcharge will be adjusted annually to permit the balancing account to approximate the 1.25% of normalized revenues adjusted for over or under collections from the prior year. This calculation will utilize sales volumes from the last approved general rate case and an estimate of gas prices for the future twelve months beginning each April 1.
 - d. That the tracking period for the surcharge will be from April 1 of each year to March 31 of the following year.

- e. That EWM will file annually, in conjunction with its Gas Cost Tracking filing due by June 1 of each year, a USBC report showing the payments made to the respective USBC programs, the projected payouts to those programs for the coming year; and proposing any rate adjustment to balance the over or under collections in the surcharge tracking account consistent with (c) above.
 - f. That the low income discount be calculated at an estimated overall discount of 20% from otherwise applicable rates on a total bill basis and allocate the discount to eligible low income participants as illustrated on the attached schedule (see Schedule "A").
 - g. That the excess funds collected from prior years but not distributed, due to the existing surcharge approval process for NIP loans, be used to help Energy Share institute a weatherization program for the benefit of low income customers located on Energy West's distribution systems. Disbursements to Energy Share of these funds will be made on an as-needed basis, particularly in the first twelve months following the adoption of this stipulation, to insure that there is adequate funding and to supplement as necessary funds collected from the 1.25 percent USB charge. Energy West will continuously monitor the needs of the weatherization program.
5. Nothing contained in this stipulation is binding on any party (or the Commission) for any matter other than for the resolution of the application of Energy West Montana in this docket.
6. This stipulation is offered as a complete unified settlement of the issues in this proceeding, and has been arrived at through a process of compromise and negotiation. No part of this stipulation is offered to the Commission as settlement of that issue without the acceptance of the complete settlement as expressed in the stipulation.

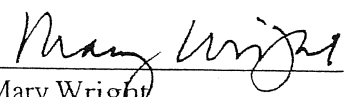
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Respectfully submitted August __, 2006.

Energy West



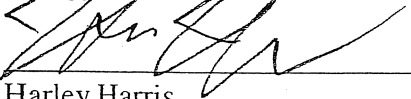
John C. Allen
Counsel for Energy West Montana

Montana Consumer Counsel



Mary Wright
Counsel for Montana Consumer Counsel

Energy Share of Montana



Harley Harris
Counsel for Energy Share of Montana

ENERGY WEST MONTANA - GREAT FALLS
A DIVISION OF ENERGY WEST, INC.
Summary of USB Collections and Costs
Schedule A

Page 1 of 2

	Rate Case Volumes Bud Gas Costs 1.25% Revenues
1 Collections	
2 Revenues	\$ 38,614,091
3	
4 USB Collections	\$ 482,676
5	
6 Percentage of Revenues	1.25%
7	
8 Sales Volumes	49,154,236
9	
10 Total USBC Rate	\$ 0.00982
11	
12 Total USBC Collections (difference	\$ 482,695
13 from Ln 4 is rate rounding)	
14 Costs	
15 NIP Loan Program	\$ 117,298
16 Gas Research Institute	74,714
17 Energy Share Furnace Efficiency	38,340
18 20% Low Income Discount	125,031
19 Energy Share Weatherization (New)	115,312
20 Energy Share Bill Assistance	12,000
21	
22 Total Costs	\$ 482,695
	\$ -

Assumptions:

- 1) This worksheet is for illustrative purposes only.
- 2) GRI contribution constant at current \$74,714 level
- 3) Energy Share Bill Assistance constant at current \$12,000 level
- 4) Low Income Discount calculated using fixed percentages for each of the 4 classes.
The total discount approximates 20% of the total bill. It is intended that the applicable discount would be applied to the customer's total bill.
- 5) Energy Share Weatherization contribution assumes that \$450,000 NIP over-collection would be contributed to the Energy Share Weatherization program. The contribution shown on line 19 is in addition to the \$450,000 and is slightly lower than the stated annual cost of \$118,000. The difference would be made up from the \$450,000.

ENERGY WEST MONTANA - GREAT FALLS

A DIVISION OF ENERGY WEST, INC.

Calculation of 20 Percent Low Income Discount

Fixed Percentages in the 4 Classes Approximate a Total Discount of 20%

Schedule A

Page 2 of 2

	CCF	Current Residential Rates	Distribution Base Revenues	Commodity & Transport Costs \$0.84221	Gas Cost Surcharges \$0.00592	USBC, Surcharges \$0.01055	Environmental Surcharges \$0.00401	Total Customer Bills	Discount Percent	Low Income Discount Amount
SR1<30%										
1st step	31,137	\$ 0.13500	\$ 4,203	\$ 26,224	\$ 184	\$ 328	\$ 125	\$ 31,064		
2nd step	7,934	\$ 0.01782	141	6,682	47	84	32	6,986		
Total CCF	39,071		\$ 4,344	\$ 32,906	\$ 231	\$ 412	\$ 157	\$ 38,050		
num cust	45	\$ 6.75	\$ 3,605					\$ 3,605		
Total SR1			\$ 7,949					\$ 41,655	28.00%	\$11,663
SR2 31-60										
1st step	76,806	\$ 0.13500	\$ 10,369	\$ 64,687	\$ 455	\$ 810	\$ 308	\$ 76,629		
2nd step	23,921	\$ 0.01782	426	20,147	142	252	96	21,063		
Total CCF	100,727		\$ 10,795	\$ 84,834	\$ 597	\$ 1,062	\$ 404	\$ 97,692		
num cust	98	\$ 6.75	\$ 7,952					\$ 7,952		
Total SR2			\$ 18,747					\$ 105,644	24.00%	\$25,355
SR3 61-90										
1st step	165,506	\$ 0.13500	\$ 22,343	\$ 139,391	\$ 980	\$ 1,746	\$ 664	\$ 165,124		
2nd step	37,068	\$ 0.01782	661	31,219	219	391	149	32,639		
Total CCF	202,574		\$ 23,004	\$ 170,610	\$ 1,199	\$ 2,137	\$ 813	\$ 197,763		
num cust	228	\$ 6.75	\$ 18,428					\$ 18,428		
Total SR3			\$ 41,432					\$ 216,191	20.00%	\$43,238
SR4 >91										
1st step	212,535	\$ 0.13500	\$ 28,692	\$ 178,999	\$ 1,258	\$ 2,242	\$ 852	\$ 212,043		
2nd step	48,192	\$ 0.01782	859	40,588	285	508	193	42,433		
Total CCF	260,727		\$ 29,551	\$ 219,587	\$ 1,543	\$ 2,750	\$ 1,045	\$ 254,476		
num cust	269	\$ 6.75	\$ 21,796		\$ 3,570			\$ 25,366		
Total SR4			\$ 51,347					\$ 279,842	16.00%	\$44,775
Total Bills								\$ 643,332		\$ 125,031
Discount Amount						20.00%		\$ 128,666		19.43%